

APPENDIX IV

WATER UTILITIES FILING REQUIREMENT SCHEDULES

WATER UTILITIES

Computation of Revenue Deficiency For Test Year Ended

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (%)			
7. Revenue Deficiency (L6 x L5)			

Sch. 1

WATER UTILITIES

OPERATING INCOME STATEMENT

	12 Months Ending	Pro Forma Adj.	Test Year as Proformed	1st Pre- ceeding Year	2nd Pre- ceeding Year
<u>Operating Revenues</u> ¹					
Revenues - Water					
<u>Operating Expenses</u>					
Production					
Distribution					
Customer Accounting					
Sales & New Business					
Administrative & General					
Taxes					
Federal Income Tax (Sch. 1D)					
Property (Sch. 1A)					
State					
Other					
Depreciation					
Amortization					
Total Revenue Deductions					

Operating Rents - Net

Net Operating Income

¹Provide on a separate sheet the revenue, gallons sold and number of customers by class, on a monthly basis (or as frequently as available). In operating expenses versus prior year, explain increases over 10%.

Note: For each pro formed adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attachment sheet).

Sch. 1 Attachment

WATER UTILITIES

NAME OF ACCOUNT
PRO FORMA ADJUSTMENT INCOME OR EXPENSE

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheets for each pro forma adjustment.

Sch. 1A

WATER UTILITIES

PROPERTY TAXES

Town	Period	Act. Amt. Paid	Amt. Accr.	Amt. Not Appl. to Utility Operations	Pro Forma Adj.	Proformed Prop. Tax
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Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

WATER UTILITIES

PAYROLL

12 Months
Ending

Pro Forma
Adj.

Proformed
12 Month
Ending

Operation:

Production
Storage
Distribution
Customer Accounts
Customer Service & Information
Sales
Administrative & General
Total Operation

Maintenance:

Production
Storage
Distribution
Administrative & General
Total Maintenance

Construction:

Water Plant
Other

Plant Removal:

Water Plant
Other

Other Accounts: (Specify)

WATER UTILITIES

BALANCE SHEET

ASSETS & DEFERRED CHARGES

12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
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Water Plant

In Service
 Construction Work in Progress
 Less: Reserve for Depreciation (1)
 Total Water Plant

Other Property

Plant - Other (1)
 Non Operating Property
 Less: Reserve for Depreciation
 Total Other & Non Operating Plant

Investments

Investments in Affiliated Companies
 Other Investments
 Total Investments

Current Assets

Cash
 Accounts Receivable - Water
 Accounts Receivable - Other
 Notes Receivable
 Materials & Supplies (Sch. 2A)
 Prepayments
 Temporary Cash Investments
 Miscellaneous Current Assets
 Total

Deferred Charges

Unamortized Debt Expense
 Abandoned Property
 Clearing Accounts
 Other - Deferred Debits (Specify) (1)
 Total Deferred Charges
 Total Assets & Deferred Charges

(1) See Instruction Attachment

WATER UTILITIES

BALANCE SHEET
STOCK HOLDERS EQUITY & LIABILITIES

12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
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Capitalization

Common Stock
 Preferred Surplus
 Earned Surplus
 Premium on Capital Stock
 Stockholders Equity

Non Corporate Proprietorship
 Total

Long Term Debt

Bonds and Notes
 Advances from Affiliated Companies
 Total

Current and Accrued Liabilities

Notes Payable
 Accounts Payable
 Accounts Payable - Affiliated Companies
 Customers Deposits
 Dividends Declared
 Interest Accrued
 Income & Franchise Tax Liabilities
 Other Tax Liabilities
 Other Accrued Liabilities (provide detail)
 Total

Deferred Credits

Unamortized Premium on Bonds
 Cost of Gas Adjustment
 Accumulated Investment Tax Credits
 Deferred Taxes
 Refunds
 Other Deferred Credits (provide detail) (1)
 Total

Reserves

Amortization
 Uncollectible Accounts
 Insurance
 Injuries & Damages
 Contingent
 Other Reserves (Specify)
 Total

Contributions in Aid of Construction

Total Equity & Liabilities
 (1) See Instruction Attachment

Sch. 2 Attachment

INSTRUCTIONS FOR BALANCE SHEET ITEMS

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classification of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

WATER UTILITIES

MATERIALS & SUPPLIES

<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Average</u>	<u>1st Preceding</u> <u>Year</u>	<u>2nd Preceding</u> <u>Year</u>
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Transmission & Distribution Inventory

Appliance Inventory

Other Materials & Supplies

Sch. 2B

WATER UTILITIES

Contributions in Aid of Construction

<u>Name or Year Received</u>	<u>Actual Amount</u>	<u>Original Amt. Booked</u>	<u>Annual Depreciation Taken on Contributed Capital</u>
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WATER UTILITIES

Line		RATE BASE			
		Jurisdictional ProFormed Test <u>Year Average</u>	Jurisdictional 13 Month <u>Average</u>	Total ProFormed2 Test Year Ave. <u></u>	Total 13 Month <u>Average</u>
	<u>Rate Base</u>				
1	Plant in Service (Sch. 2)				
2	Less: Accumulated Depreciation (Sch. 2)				
3	Plant Held for Future Use (Sch. 2)				
4	Net Utility Plant				
5	Plus: Cash Working Capital (Sch. 3A)				
6	Materials & Supplies (Sch. 2)*				
7	Prepayments (Sch. 2)*				
8	Less: Deferred Taxes (Sch. 2)				
9	Investment Tax Credit (Sch. 2)**				
10	Customers Deposits (Sch. 2)*				
11	Customer Advances (Sch. 2)*				
12	Rate Base				
13	Net Operating Income applicable to Rate Base				
14	Rate of Return				

*Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.
**Provide the period covered by the ITC and the accounting method used.
2 For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

Sch. 3A

WATER UTILITIES

WORKING CAPITAL

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3 Attachment

WATER UTILITIES

NAME OF ACCOUNT

Pro Forma Adjustment Rate Base

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

WATER UTILITIES

GAS UTILITY

NAME OF ACCOUNT

(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on Line 13.